

ELECTRONIC PAYMENTS THROUGH ACH DEBIT • ACH CREDIT

How do I pay taxes electronically?

You can make an Electronic Funds Transfer (EFT) of money from one financial institution to another through either ACH Debit or ACH Credit.

ACH (Automated Clearing House) is a nationwide network used by the Federal Reserve to handle electronic payments. Electronic payments are a safe and efficient way to make tax payments.

What are ACH Debit and ACH Credit?

When you use ACH Debit, you authorize how much and when the state can take money from your bank account to pay your taxes.

When you use ACH Credit, you tell your bank how much and when to send money to the state to pay your taxes.

How much does it cost?

ACH Debit is *free*.

ACH Credit fees vary, depending on your bank. Some banks offer software that allows you to initiate your own payments from your computer.

How do I sign up for ACH Debit?

- Complete the EFT Authorization form at the end of this brochure. Select the ACH Debit box.
- Fax the completed form to the Idaho State Tax Commission.
- Our service provider will send you a Personal Identification Number (PIN) in about 10 days. In a separate mailing, they'll send you instructions and information on payment options.
- You have the option to schedule your payment up to 90 days in advance. You must complete the payment process no later than 3:45 p.m. MST the business day before payment is due.

How do I make ACH Debit account changes?

If you need to change the bank account, route and transit, address, contact person, or phone number on your ACH Debit account:

- Fax the change to (208) 334-7625 or e-mail EFT@tax.idaho.gov and include the ACH debit account number (Taxpayer ID).
- If you request a bank change, allow 10 days for the change to be made before initiating another payment.
- Your PIN, password, bank number, and bank password will remain the same.

How do I sign up for ACH Credit?

- Complete the EFT Authorization form at the end of this brochure. Select the ACH Credit box.
- Fax or e-mail the completed form to the Idaho State Tax Commission.
- We will fax or e-mail you the Tax Payment Addenda Record (TXP) information your bank needs to send us payment.
- Take the TXP Addenda Record to your bank and request ACH Credit set-up.
- Select the day you want your bank to submit the amount due to the state. Your bank should send the payment at least one day before the due date.

If I pay taxes by EFT, what should I do with the paper forms?

You don't need to file additional paperwork when you pay by EFT for the following taxes:

- Individual income tax estimates
- Business income tax estimates
- Income tax withholding payments

You must e-file your return or send us a completed paper return if you pay by EFT for taxes not listed previously. If you send the paper form, please write "ACH" on the upper right-hand corner of the form.

Do I have to pay taxes by EFT?

If you owe taxes (excluding personal income tax) of \$100,000 or more, you are *required* to use ACH Debit or ACH Credit. However, anyone who owes taxes may pay by EFT regardless of the amount owed.

What happens if I owe \$100,000 or more and don't use EFT?

If you don't pay by EFT when it's required, we will charge you additional interest and may charge a \$500 penalty.

For more information, contact:

- Idaho State Tax Commission: In the Boise area, 334-7660; Toll free, (800) 972-7660
- Hearing impaired: TDD (800) 377-3529
- **tax.idaho.gov**

This information was prepared by the Idaho State Tax Commission. It does not provide comprehensive explanations of Idaho tax laws or rules. Specific questions should be addressed to the Tax Commission or a qualified tax practitioner.

Idaho State Tax Commission — Electronic Funds Transfer (EFT) Authorization

Section 1: Please select one of the following EFT options.

☐ **ACH Debit** Complete all sections and fax application to (208) 334-7625. • **OR** • ☐ **ACH Credit** Complete Section 2 only and fax application to (208) 334-7625.

Section 2:

Taxpayer or Business Name		Date
Contact Person	Phone Number	Fax Number or E-mail address
Street or PO Box Address		City/State/Zip
Signature (Required for ACH Credit)		

Section 3: Please select **only** the tax types that you wish to pay by ACH Debit.

CODE 65		
Type	State ID	Tax Code
<input type="checkbox"/> Beer	ID # _____	06316
<input type="checkbox"/> Cigarette	ID # _____	07215
<input type="checkbox"/> Employee Withholding	ID # _____	01109
<input type="checkbox"/> Fuel Distributor	ID # _____	05114
<input type="checkbox"/> Greater Boise Auditorium	ID # _____	04812
<input type="checkbox"/> IFTA	ID # _____	05931
<input type="checkbox"/> IFTA Jurisdictions	ID # _____	00030
<input type="checkbox"/> Nez Perce Local Option	ID # _____	04038
<input type="checkbox"/> Sales/Use Tax	ID # _____	04008
<input type="checkbox"/> Tobacco	ID # _____	07313
<input type="checkbox"/> Travel & Convention	ID # _____	07411
<input type="checkbox"/> Wine	ID # _____	06217
<input type="checkbox"/> Unclaimed Property	ID # _____	20006
<input type="checkbox"/> UCP/Reciprocity	ID # _____	20003

CODE 63		
Tax	Fed. ID	Tax Code
<input type="checkbox"/> Corporate Income	EIN: _____	02005
<input type="checkbox"/> Estate	SSN: _____	20310
<input type="checkbox"/> Kilowatt Hour	EIN or SSN: _____	20219
<input type="checkbox"/> Mine License	EIN or SSN: _____	10318

CODE 64		
Tax	Fed. ID	Tax Code
<input type="checkbox"/> Individual Income	SSN: _____	01001

I hereby authorize the Idaho State Treasurer to present debit entries into the bank account and the depository referenced below. These debits will pertain only to ACH Debit payments that have been initiated for payment of Idaho taxes.

Your Bank Account Number _____
Your Bank's Route & Transit Number _____

Authorized Signature _____